

Trina Panagua

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Power Great Lakes, Inc.™

www.powergreatlakes.com

12-05-06

Morbark Inc. 8507 S. Winn Road Winn, Ml. 48896 Attention: Kevin Edwards

Dear Kevin,

We will be able to provide Morbark Inc. Tier 3 production engines in the 100HP and above classification starting in May of 2007. If you have any questions or need additional information please feel free to contact me.

Sincerely,

Craig Davis
OEM Engine Sales Manager
Power Great Lakes, Inc.